

**360.035 EXEMPTION FROM TAXATION.**

Any properties, real or personal, acquired, owned, leased, controlled, used, or occupied by a municipality for any of the purposes of sections 360.011 to 360.076, are declared to be acquired, owned, leased, controlled, used, or occupied for public, governmental, and municipal purposes, and shall be exempt from taxation by the state or any of its political subdivisions, except to the extent that the property is subject to the sales and use tax under chapter 297A. Nothing contained in sections 360.011 to 360.076 shall be construed as exempting properties, real or personal, leased from the municipality to a tenant or lessee who is a private person, association, or corporation from assessments or taxes. Leased municipal airport property that is not located at the airport operated by the metropolitan airports commission shall not be subject to payment of any portion of rentals under section 272.68, subdivision 3.

**History:** 1945 c 303 s 14; 1978 c 674 s 58; 1979 c 303 art 2 s 35; 1Sp1981 c 1 art 2 s 23; 2000 c 418 art 2 s 3